IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 19TH DECEMBER 2007 / 28TH AGRAHAYANA 1929

W.P(C).No. 37368 of 2007(W)

PETITIONER:

M/S.HOTEL SEA GATE, EDAPPALLY,
ERNAKULAM, REPRESENTED BY ITS
MANAGING PARTNER, K.T.MATHEW.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.MAHESH V.MENON

RESPONDENTS:
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1. **COMMERCIAL TAX OFFICER,**
   IST CIRCLE, KALAMASSERY.

2. **DEPUTY COMMISSIONER (APPEALS)**
   DEPARTMENT OF COMMERCIAL TAXES,
   ERNAKULAM.

3. **INSPECTING ASST.COMMISSIONER,**
   DEPT. OF COMMERCIAL TAXES, KAKKANADU,
   ERNAKULAM.

BY GOVT. PLEADER, SRI.C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/12/2007, THE COURT ON 19/12/2007 DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) NO. 37368 OF 2007 W

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Dated this the 19th day of December, 2007

J U D G M E N T

Aggrieved by Exts. P1 and P2 orders of assessment petitioner has filed Exts. P3 and P4 appeals before the 2nd respondent. Along with the appeals, in order to get the delay condoned, they have filed Exts. P5 and P6 applications for condonation of delay and also Exts. P7 and P8 stay petitions. While orders are awaited in the interlocutory applications filed, apprehending that recovery steps are likely to be initiated this writ petition has been filed.

2. In view of the pendency of the matters and since the petitioner has already resorted to the statutory remedy that is available, I feel at least the interlocutory applications should be considered before recovery steps are initiated. Therefore, I dispose of this writ petition directing that the 2nd respondent shall consider Exts. P5 and P6 applications for condoning delay in

filing the appeals and if the decision is to condone the delay, the said authority shall consider Exts. P7 and P8 stay petitions filed by the petitioner. This, the 2nd respondent shall do within 3 weeks of production of a copy of this judgment and until orders are passed as above, further proceedings for recovery of the amount due in Exts. P1 and P2 shall be deferred for a period of four weeks from today.

Petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

ANTONY DOMINIC, JUDGE.

Jan/-